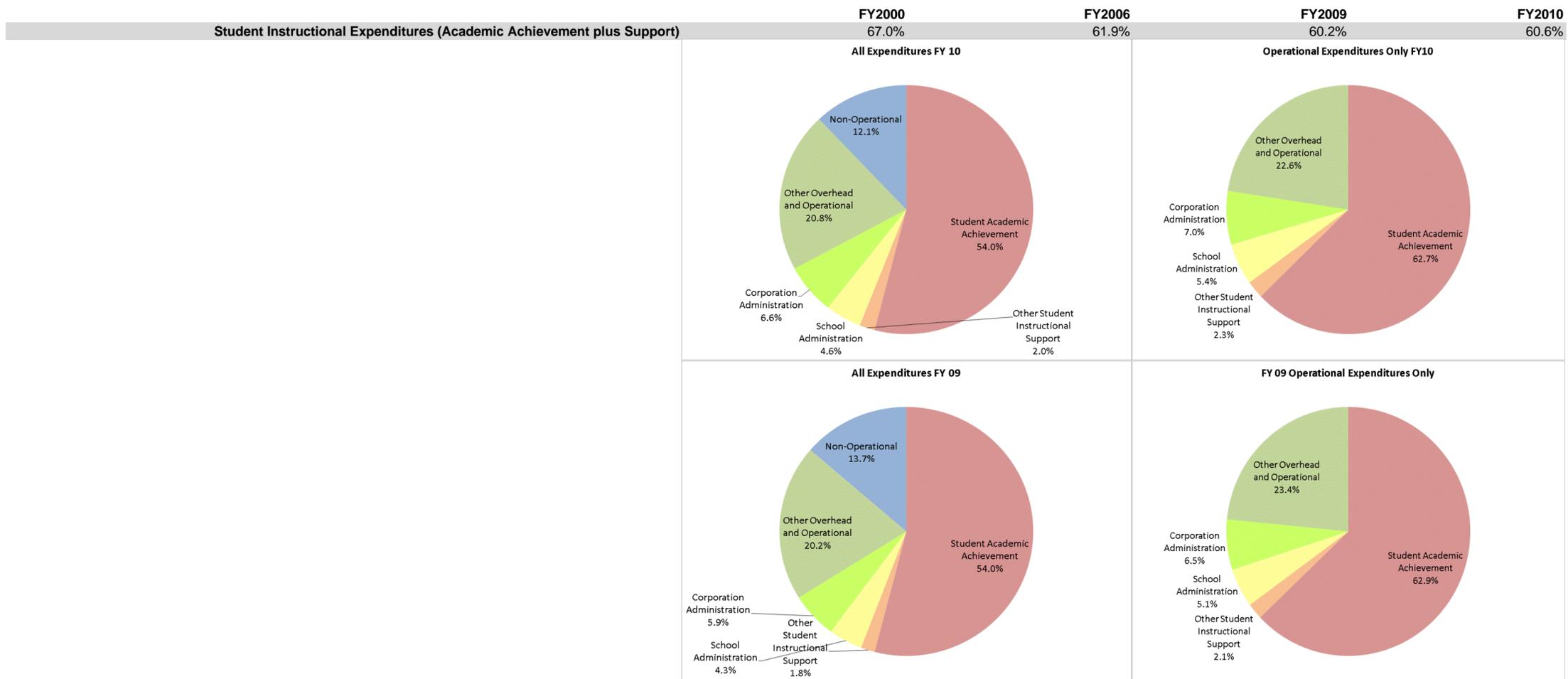


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Union School Corporation (6795)

Union School Corporation (6795)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$2,134,928	58.2%	\$2,221,603	54.5%	\$2,575,656	54.0%	\$2,613,516	54.0%
Student Instructional Support	\$324,529	8.8%	\$299,994	7.4%	\$291,540	6.1%	\$317,423	6.6%
Overhead and Operational	\$841,574	22.9%	\$1,043,275	25.6%	\$1,247,924	26.2%	\$1,321,258	27.3%
Nonoperational	\$367,717	10.0%	\$510,272	12.5%	\$651,415	13.7%	\$584,197	12.1%
Grand Total	\$3,668,747		\$4,075,142		\$4,766,534		\$4,836,394	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Union School Corporation (6795)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$107,467	\$120,795			12%
	11100 Regular Programs; Elementary	\$769,330	\$785,641	\$875,539	\$915,077	19%	16%	5%
	11200 Regular Programs; Middle/Junior High	\$2,434	\$0	\$7,841	\$7,348	202%		-6%
	11300 Regular Programs; High School	\$613,578	\$599,908	\$784,802	\$808,694	32%	35%	3%
	11450 Vocational Education; Consumer and Homemaking	\$38,904	\$43,504	\$52,545	\$33,266	-14%	-24%	-37%
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$20,957	\$67,937			224%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$2,883	\$12,794			344%
	12110 Gifted And Talented; Gifted and Talented	\$12,310	\$13,444	\$667	\$2,373	-81%	-82%	256%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$40,429	\$19,154			-53%
	12350 Physical Impairment; Homebound	\$605	\$2,197	\$2,827	\$6,845	> 500%	212%	142%
	12510 Culturally Different; Communication Disorders	\$16,664	\$17,834	\$45,792	\$27,328	64%	53%	-40%
	12520 Culturally Different; Compensatory	\$35	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$0	\$0	\$6,201	\$11,265			82%
	14300 Summer School Programs; High School	\$6,030	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$21,814	\$8,213	\$8,111	\$11,375	-48%	39%	40%
	16200 Preventive Remediation	\$0	\$0	\$0	\$94,013			
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$20,218	\$28,452	\$57,976	\$61,099	202%	115%	5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$169,568	\$181,913	\$176,931	\$0	-100%	-100%	-100%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$129,791	\$229,446			77%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$11,083	\$2,563			-77%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$40	\$0	\$0		-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$1,260	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$62,988	\$20,831	\$27,042	\$31,936	-49%	53%	18%
	22230 Library/Media Services; Audiovisual	\$1,295	\$602	\$1,000	\$798	-38%	32%	-20%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$40,940	\$55,356	\$64,112		57%	16%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$2,837	\$9,413			232%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$40,585	\$5,034			-88%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$900	\$950			6%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$9,080	\$7,400			-19%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$47,994	\$29,981	\$47	\$0	-100%	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$41,921	\$43,524			4%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$65,046	\$18,977			-71%
	26497 2007 Account Code - Teachers Retirement Fund	\$50,367	\$77,799	\$0	\$0			
Student Academic Achievement Total		\$1,835,393	\$1,851,298	\$2,575,656	\$2,613,516	42%	41%	1%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$56,053	\$29,773	\$52,427	\$61,558	10%	107%	17%
	21220 Guidance Services; Counseling Services	\$1,380	\$0	\$0	\$0	-100%		
	21240 Guidance Services; Information Services	\$4,163	\$1,858	\$316	\$0	-100%	-100%	-100%
	21310 Health Services; Service Area Direction	\$27,203	\$28,412	\$32,501	\$33,413	23%	18%	3%
	24100 Office of The Principal	\$179,362	\$183,061	\$206,296	\$222,452	24%	22%	8%
Student Instructional Support Total		\$268,162	\$243,103	\$291,540	\$317,423	18%	31%	9%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,700	\$12,900	\$10,765	\$10,765	1%	-17%	0%
	23150 Board of Education; Legal Services	\$1,366	\$10,119	\$6,790	\$198	-86%	-98%	-97%
	23160 Board of Education; Promotion Expenses	\$854	\$1,728	\$754	\$880	3%	-49%	17%
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$45,779	\$15,418			-66%
	23210 Executive Administration; Office of The Superintendent	\$107,051	\$116,292	\$131,446	\$106,177	-1%	-9%	-19%
	23220 Executive Administration; Community Relations	\$0	\$0	\$195	\$75			-62%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$468	\$2,391			411%
	23290 Executive Administration; Other Executive Administration Services	\$5,792	\$7,630	\$2,054	\$692	-88%	-91%	-66%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$34,206	\$67,800			98%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$24,557	\$40,393			64%
	25191 Other Fiscal Services; Refund of Revenue	\$490	\$10,570	\$0	\$0	-100%	-100%	
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$1,581	\$2,128			35%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$160	\$0	\$0	\$0	-100%		
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$6,620	\$8,604			30%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$21,682			
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$14,052	\$21,195			51%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Union School Corporation (6795)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$8,194			
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$436	\$0			-100%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technolog	\$0	\$0	\$733	\$10,427			> 500%
	25890 Other Technology Services	\$0	\$0	\$312	\$77			-75%
	25910 Judgments	\$0	\$0	\$2,500	\$0			-100%
	25920 Ditch Assessments	\$21	\$42	\$39	\$111	434%	167%	183%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$53,350	\$103,394			94%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$227,469	\$285,975	\$337,046	\$283,270	25%	-1%	-16%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$9,536	\$3,332			-65%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$32,510	\$39,916	\$15,040	\$10,143	-69%	-75%	-33%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$318	\$66	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$15,122	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6	\$0	\$0	\$0	-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$37,023	\$67,352	\$39,663	\$40,899	10%	-39%	3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$400	\$200	\$190	\$26,768	> 500%	> 500%	> 500%
	27010 Student Transportation; Service Area Direction	\$0	\$700	\$6,497	\$6,313		> 500%	-3%
	27100 Student Transportation; Vehicle Operation	\$143,298	\$176,670	\$210,410	\$219,084	53%	24%	4%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$2,653	\$578			-78%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$50,085	\$68,954	\$111,400	\$73,796	47%	7%	-34%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$69,137			
	27500 Student Transportation; Insurance on Buses	\$8,308	\$0	\$0	\$0	-100%		
	27700 Student Transportation; Contracted Transportation Services	\$33,485	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$822	\$2,631	\$1,320	\$768	-7%	-71%	-42%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$2,171	\$47			-98%
	31100 Food Services Operations; Service Area Direction	\$11,044	\$60,467	\$68,848	\$69,014	> 500%	14%	0%
	31200 Food Services Operations; Food Preparation and Dispensing	\$99,491	\$93,382	\$897	\$2,759	-97%	-97%	208%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$104,590	\$93,022			-11%
	31900 Other Food Services	\$0	\$286	\$1,028	\$1,729		> 500%	68%
Overhead and Operational Total		\$770,694	\$971,000	\$1,247,924	\$1,321,258	71%	36%	6%
Nonoperational								
	33400 Athletic Coaches	\$42,131	\$38,109	\$69,639	\$61,516	46%	61%	-12%
	33990 Other Community Services; Other	\$219	\$496	\$0	\$0	-100%	-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,744	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$2,715	\$20,183	\$660	\$0	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$1,390	\$29,668	\$12,203	\$10,055	> 500%	-66%	-18%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$6,644	\$23,802	\$36,277	\$4,112	-38%	-83%	-89%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$23	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$72,737	\$21,156	\$26,323	\$3,210	-96%	-85%	-88%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$3,260	\$0	\$0		-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$168,403	\$111,302	\$82,213		-51%	-26%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$30,012	\$27,520			-8%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$11,666	\$0	\$28,372		143%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$209,469	\$184,600	\$180,000	\$185,000	-12%	0%	3%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$185,000	\$180,000			-3%
	54200 Common School Fund; Principal	\$21,598	\$0	\$0	\$0	-100%		
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$2,200			
Nonoperational Total		\$358,670	\$501,343	\$651,415	\$584,197	63%	17%	-10%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$12,715	\$3,074	\$0	\$0			
	26492 2007 Account Code - Social Security	\$142,134	\$159,829	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$8,071	\$17,193	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$272,908	\$265,427	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$14,955	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$47,922	\$0	\$0			
Prorated By Fund Total		\$435,828	\$508,399	\$0	\$0			